

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765

REVIEW REPORT
OF
PROSECUTING ATTORNEYS COUNCIL
STATE OF INDIANA
April 1, 2003 to May 31, 2006



FILED
7/27/06

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AGENCY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Executive Director	Stephen J. Johnson	01-13-01 to 06-30-07
Chairman	John F. Sievers	02-21-03 to 07-08-04
	Kim Hall	07-09-04 to 01-20-05
	J. Scott Callahan	01-21-05 to 07-13-06
	Robert Beckman	07-14-06 to 07-14-07



STATE OF INDIANA

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF PROSECUTING ATTORNEYS COUNCIL

We have reviewed the receipts, disbursements, and assets of the Prosecuting Attorneys Council for the period of April 1, 2003 to May 31, 2006. The Prosecuting Attorneys Council's management is responsible for the receipts, disbursements, and assets.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on the receipts, disbursements, and assets. Accordingly, we do not express such an opinion.

Financial transactions of this office are included in the scope of our audits of the State of Indiana as reflected in the Indiana Comprehensive Annual Financial Reports.

Based on our review, nothing came to our attention that caused us to believe that the receipts, disbursements, and assets of the Prosecuting Attorneys Council are not in all material respects in conformity with the criteria set forth in the Accounting and Uniform Compliance Guidelines Manual for State Agencies, and applicable laws and regulations except as stated in the review comment.

STATE BOARD OF ACCOUNTS

June 27, 2006

PROSECUTING ATTORNEYS COUNCIL
REVIEW COMMENT
MAY 31, 2006

SDO FUND RECONCILIATION

The Prosecuting Attorneys Council has not performed reconciliations of its Special Disbursing Officer (SDO) advance.

At least monthly, the check register balance must be reconciled to the SDO advance. This reconciliation must be formally documented. (Accounting and Uniform Compliance Guidelines Manual for State Agencies, Chapter 7)

PROSECUTING ATTORNEYS COUNCIL
EXIT CONFERENCE

The contents of this report were discussed on July 18, 2006, with Stephen J. Johnson, Executive Director; and Kathleen Falkner, Administrative Assistant.